

**Exhibit 3-B**

**Tax Analysis SOW**



**Purdue Pharma LP and Subsidiaries  
Statement of Work for Employment Tax Services &  
State Corporate Income/Franchise Tax Nexus Analysis Services  
(For Tax Consulting Engagements Not Subject to the SEC Independence Rules)**

This Statement of Work (“Statement of Work”) dated August 26, 2021 becomes a part of and is subject to the terms and conditions of the Agreement dated June 1, 2018 between Purdue Pharma L.P. (“Client,” “Company,” “Oldco,” or “you”) and Grant Thornton LLP (“Grant Thornton,” “Firm,” or “we”). Any capitalized terms that are not defined in this Statement of Work shall have the meanings in the Agreement.

The purpose of this Statement of Work is to describe the scope of services (“Services”) the Company is requesting Grant Thornton to perform, and to set forth the agreed fee, timing and other matters related to the Services.

**The services we will provide**

Payroll Tax Services

The Services we will provide under this Statement of Work will include assisting Company management with various payroll tax considerations with respect to transactions between the Company and the new entity (“Newco”) anticipated to be created in the bankruptcy reorganization as well as existing entities that will be restructured post-emergence:

- Preparation of state and local payroll tax registration forms for unemployment insurance and income tax withholding for Newco (detailed matrix to be provided that summarizes the registration forms required)
  - Approximate number of forms to be determined but assumes all 50 states will be required plus local jurisdictions
- Preparation of state and local update forms for unemployment insurance and income tax withholding for existing FEIN’s that will undergo a change to their corporate structure (detailed matrix to be provided that summarizes the update forms required)
  - Number of forms to be finalized with final post-emergence plan
- Preparation of state and local closure forms for Oldco for unemployment insurance and income tax withholding to ensure reporting obligation discontinues (detailed matrix to be provided that summarizes the closure forms required)
- Preparation of payroll tax matrix to assist the Company with an understanding of the various income tax withholding and unemployment insurance rules for residents and



non-resident employees to allow the Company to apply the various rules to employees working remotely (or from the resident location)

- Analysis of rules and applicability as it relates to various employee scenarios
- Review and coordination with Ceridian (current payroll provider) to ensure the necessary steps are taken as it relates to successorship (wagebase carryover) and the issuance of W-2's
- Preparation of successorship memo detailing the payroll tax rules on a federal and state level including wagebase carryover, W-2 and W-4 administration

#### State & Local Tax Nexus Analysis Services

In addition, the Services we will provide under this Statement of Work will include assisting Company management with conducting a corporate income/franchise tax nexus analysis based on "doing business" criteria and economic presence criteria. As part of these services we will evaluate the scope of multistate sales and other business activities, office operations and location of employees to evaluate current corporate/franchise tax filing and additional jurisdictional filing requirements for Adlon Therapeutics LP, Avrio Health LP, Imbrium Therapeutics LP, Rhodes Pharmaceuticals LP, Purdue Pharmaceuticals and Purdue Pharma LP. Our conclusions will be documented in matrix format.

The Services under this Statement of Work are intended solely for the benefit of Company and its affiliate debtors with pending cases under Chapter 11 (the "Chapter 11 Cases") of the United States Bankruptcy Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), and may not be relied on by any other third-party, including but not limited to Newco and its potential actual or beneficial owners.

#### **Delivering the services**

We will discuss with you an appropriate timeline for providing the Services listed above, including an agreed upon timeframe for completion. We will provide the Company with a request for information required to complete the Services based on the mutually agreed timeline.

This Statement of Work and the Services provided hereunder are subject to Bankruptcy Court approval in the Chapter 11 Cases. At the Company's request, Grant Thornton began providing Services under and in accordance with this Statement of Work effective as of January 20, 2021. The Company agrees to assist Grant Thornton and counsel in promptly seeking Bankruptcy Court approval of this Statement of Work and Grant Thornton's retention in the bankruptcy cased **nunc pro tunc** to January 20, 2021, including filing and serving any pleadings in connection therewith.



The parties are entering into this Statement of Work at a time when a national emergency has been declared and the nation is responding to the Coronavirus (COVID-19) pandemic. Grant Thornton will use reasonable efforts to complete the Services as specified herein, while also taking the steps it deems necessary to protect the health, welfare and safety of its professionals. Neither party shall be liable for any delay or failure in performance (excluding payment for fees and expenses incurred) due to circumstances resulting from the pandemic which are beyond its reasonable control.

#### **Limitations**

Our responsibility under this Statement of Work extends only to Services we expressly agree to provide herein. Our responsibility does not include, for example, studies, detailed research or analysis not specifically set forth in this Statement of Work. If such items arise or you request additional Services we will provide you a fee estimate and a new Statement of Work before we invest significant professional time.

US federal and state tax laws are ever changing and complex. Grant Thornton is only engaged to provide Services expressly set forth in this Statement of Work in accordance with applicable professional standards. Such obligation expressly does not include any obligation or responsibility to identify, suggest, model or advise on tax minimization or deferral opportunities, including but not limited to any such matters that may arise from the recently enacted CARES Act or other legislation or regulatory guidance. As your tax advisor, we welcome the opportunity to discuss your tax and business objectives and how we may serve you.

All engagements undertaken by Grant Thornton are subject to evaluating and resolving any potential or actual conflict of interest or independence concerns. While the occurrence is highly unusual, matters may arise from the ordinary course of our business operations, or yours, requiring us to resolve a conflict matter and/or terminate or suspend this engagement until any conflict or independence issue is resolved.

Additionally, Grant Thornton may use third-parties to provide administrative and operational support to Grant Thornton business operations. All of these third party service providers are subject to confidentiality obligations to protect the confidentiality of client data. Such entities may be located within or outside the United States. Grant Thornton shall be responsible for any such third-parties compliance with this Statement of Work.

#### **Use of GT Affiliate**

Appropriate use of technology and resources is an important aspect of serving you. In our tax return preparation and tax consulting processes, we use the technology and resources of GT US Shared Services Center India Private Limited (“GTSSC”) and/or the Grant Thornton Knowledge and Capability Center India Private Limited (“KCC”), affiliates of Grant Thornton located in Bangalore, India, to assist in providing tax services. Our affiliates’ address is No.65/2, Bagmane Tridib, Block "A", 3rd and 4th Floor, Bagmane Tech Park, C.V. Raman Nagar, Bangalore – 560093.



The Firm's contract with such affiliates requires that they maintain the confidentiality of any tax return information provided to them in connection with providing tax services.

Professional and regulatory standards require us to obtain your written consent prior to providing your tax return information to such affiliates. Your authorization includes only prior year(s) and current year information in the possession of Grant Thornton that is necessary for the purpose of providing the Services covered by this Statement of Work.

If you do not advise us that you wish to limit the duration of your consent, your consent is valid for one year from the date of signature or the time period necessary to complete the Services under this Statement of Work, whichever is greater. If you wish, you may limit the amount, type, or scope of tax return information disclosed by letting us know in writing.

To acknowledge your consent to the disclosure of your tax return information as set forth above, please sign this Statement of Work.

### **Fees and payment terms**

#### **Fees**

Our fees for the Services under the Statement of Work are detailed below.

#### Payroll Services:

- Preparation of registration forms for Newco - \$600/form
- Preparation of update forms - \$500/form
- Preparation of closure forms - \$450/form
- Preparation of payroll matrix - \$325/state
  - Consulting of various employee scenarios – will be based on our discounted hourly rates for this type of work, as reflected in the table below.
- Coordination with Ceridian – will be based on our discounted hourly rates for this type of work, as reflected in the table below.
- Preparation of successorship memo - \$2,500 for federal and \$1,000/state

#### State & Local Tax Nexus Analysis Services

- Corporate Income/Franchise Tax Nexus Analysis Matrix - \$7,000 to \$10,000



Level	Discounted Hourly Rate
Partner / Managing Director	\$765
Senior Manager / Director	\$650
Manager	\$570
Senior Associate	\$460
Associate	\$280

We will discuss with you circumstances that require us to do additional work which may include, but are not limited to, work to satisfy our obligations under applicable professional standards including additional fact gathering, analysis and preparation of disclosure forms, unforeseen scope changes including additional state returns or previously unidentified transactions or tax positions requiring analysis, and late or incomplete client provided information.

#### **Payment schedule**

Upon execution of this Statement of Work, you understand and agree that we will invoice you monthly as time is incurred. We will submit an itemized and detailed billing statement, and we will request payment of our fees and expenses in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Bankruptcy Court's Local Rules (the "Local Rules"), and any orders entered in the Bankruptcy Case. We will submit our invoices as work progresses and payment of them will be made upon receipt or as quickly as the Bankruptcy Code, the Bankruptcy Rules, Local Rules and any other applicable orders of the Bankruptcy Court allow. We acknowledge that payment of our fees and expenses hereunder is subject to the jurisdiction and approval of the Bankruptcy Court under Sections 330 and 331 of the Bankruptcy Code.

In addition to the fees set forth above, we will bill you for direct expenses incurred by Grant Thornton in connection with the Services provided herein and its retention and fee applications submitted in the Chapter 11 Cases, including, but not limited to, reasonable and customary out-of-pocket expenses for items such as copies, postage, supplies, computer and technology usage, software licensing, research and library databases and similar expense items, as well as the fees and expenses that Grant Thornton's counsel directly bills Grant Thornton in connection with this engagement. If Grant Thornton is requested or authorized by the Company, or is required by government regulation, subpoena or other legal process, to produce its documents or personnel as witnesses with respect to the Services or this Statement of Work, the Company shall, so long as Grant Thornton is not a part in the proceeding in which such information is sought, reimburse Grant Thornton for its professional time and expenses, as well as the fees and expenses of Grant Thornton's counsel, if any, incurred in responding to such requests.



From time to time, Grant Thornton may receive certain incentives in the form of bonuses and rewards from its corporate card and other vendors. Such incentives to the extent received will be retained by Grant Thornton to cover firm expenses.

**Entire agreement**

This Statement of Work represents the parties' entire understanding with respect to the Services in this document. This Statement of Work does not modify or amend the Agreement. In the event of a conflict between this Statement of Work, Attachment A – Standard Grant Thornton LLP Terms and Conditions, and any other exhibit or attachment included in the Agreement, the terms of the Attachment A shall govern.

**Agreed and accepted**

The undersigned hereby agree to the terms and conditions as set forth above.

**PURDUE PHARMA L.P.**

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Jon Lowne, Executive Vice President, Chief Financial Officer

**GRANT THORNTON LLP**

Hal Bellovin \_\_\_\_\_ Date: August 26, 2021  
Hal Bellovin, Managing Director

Arthur C. Burkard \_\_\_\_\_ Date: August 26, 2021  
Arthur C. E. Burkard, Managing Director

Cc: Raymond Werth, Tax Partner